

SENATOR BARNETT: Senator Frank Lewis on Senator George amendment. Senator Lewis.

SENATOR F. LEWIS: Mr. President, I think Senator George has the idea that we attempt to set it at some meaningful time with some kind of degree of stability brought by some kind of reserve and I was interested in some of the arguments that were used against it. Senator Carsten said the 25 of us can't agree on this issue, and when we set a tough issue that we have got to gut out, then we have to turn it over to somebody else. Senator Kremer, I think maybe that is what we do with water then is because that is controversial and you have got 49 different opinions on that and maybe we need to turn that over to somebody else. It appears maybe we ought to do the same thing with education. Maybe it appears we ought to do the same thing with the Omaha sales tax since we can't get 25 to agree. The substance of all legislation, the substance of all state government is the utilization of money and that is the number one prerogative of the Legislature. You have got to set the rates. You can't hide under tables. You can't hide under chairs. You can't go into the 8th floor washroom because what you appropriate means what we tax. But the problem that we have with it now, and let's review the experience just this year of this system that brave Don Dworak is upholding now, the man who always wants to cut the taxes but he doesn't want to set the rates. Here is what happened this year. After the Legislature adjourned, the taxes were raised under the guise it was state aid to education. Senator Dworak, and his erstwhile colleagues, got the petition drive, successful in getting the minimum number of requirements. They came back to the Board of Equalization. They said let's suspend the appropriation. Let's make sure that the taxes are rolled back. The taxes were rolled back, but in the process of the rolling back of the taxes, somewhere we lost \$16 million, the \$16 million that was supposedly appropriated because the sales tax went up because of aid to education. Where is the \$16 million? Was that returned to the people? No. And who was blamed for a tax increase? Right here. Who used the surplus money to hold the line next time? Right over there. It is a game that is being played and the cards have been given to somebody else other than this group. Now all of you have raised what is basically superficial questions. The real issue here, and I support Senator George, is if you come in, do you have the courage to say this is what the legitimate expenditures of the state are and here is what the tax rate happens to be. The thing about honesty and truth is disarming. It is disarming to tell the public, yes, we know, when I want this tractor pull contest, yes, I know, when I want a new road out at Ord, yes, I know, if I want personal property tax relief under 518, it costs money and the taxes have to come from sales and income tax. The system we have today has not worked and no one that is on the floor of this Legislature who has been here for the last six years can you tell you with a straight face that it has not worked, they can't tell you, unless they have had a lot of training in theatrics. They can't tell you...

SENATOR BARNETT: One minute, Senator.

SENATOR F. LEWIS: ...that we have not had substantial problems with this issue and the main issue is, like they